



G. THOMAS SURTEES
Commissioner

State of Alabama Department of Revenue

(www.ador.state.al.us)

50 North Ripley Street
Montgomery, Alabama 36132

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

May 18, 2005

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and purchasing tangible personal property for use, storage, or consumption in the **City of Troy**, Alabama, and its police jurisdiction (located in Pike County).

Pursuant to Sections 11-51-200, et seq., Code of Alabama 1975, and the City of Troy Resolution 751 adopted and approved by the City Council of Troy on April 26, 2005, the Alabama Department of Revenue will begin collecting the sales and use tax previously collected by AlaTax Local Government Services. The Alabama Department of Revenue will begin collecting the **City of Troy sales and use taxes effective June 1, 2005**. Therefore, your last City of Troy sales or use tax return filed with AlaTax Local Government Services will be for the month of May 2005 due on June 20, 2005.

The sales and use tax rates for the City of Troy are as shown below:

General Rate	2%
Admissions to places of amusement and Entertainment	2%
Retail Selling Price of food for human consumption	
sold through vending machines	2%
Net difference paid for machines, machinery, and equipment used	
in planting, cultivating and harvesting farm products.....	.5%
Machines and parts and attachments for machines used	
in manufacturing tangible personal property5%
Net difference paid for all automotive vehicles, truck trailers,	
semi-trailers and house trailers5%

If sales are made and delivered to consumers outside the corporate limits of the City of Troy but within the police jurisdiction, the rates of tax are one-half the rates shown above.

The Law requires that the City of Troy taxes be collected, reported and remitted in the same manner as the State taxes. When you file and pay electronically, the City of Troy sales and use taxes are to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross sales/purchases and deductions, and all calculations will be done automatically for you. You may file the Troy sales and use taxes online through the Internet at www.ador.state.al.us/salestax/efiling.html, or through the telephone by calling toll free 1-800-828-1727. Telephone-filers should use Locality Code 9328.

Please direct all questions regarding the City of Troy sales and use taxes to this office.

ALABAMA DEPARTMENT OF REVENUE
Sales, Use & Business Tax Division
P. O. Box 327710
Montgomery, Alabama 36132-7710
(334) 242-1490